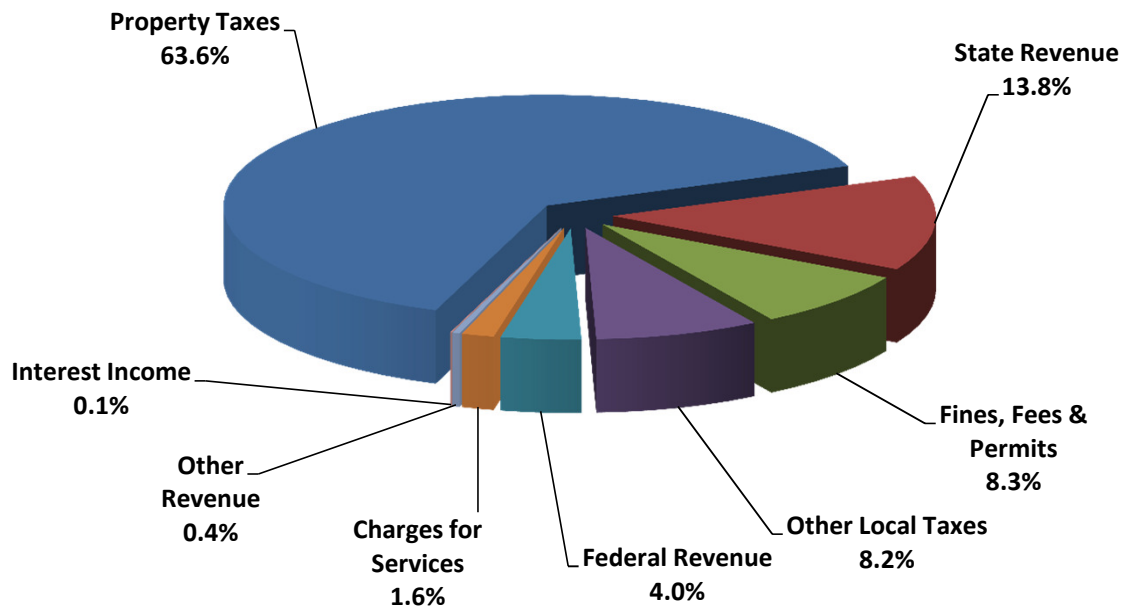


ALL FUNDS SUMMARY



FY15 ADOPTED BUDGET

Where the Money Comes From....

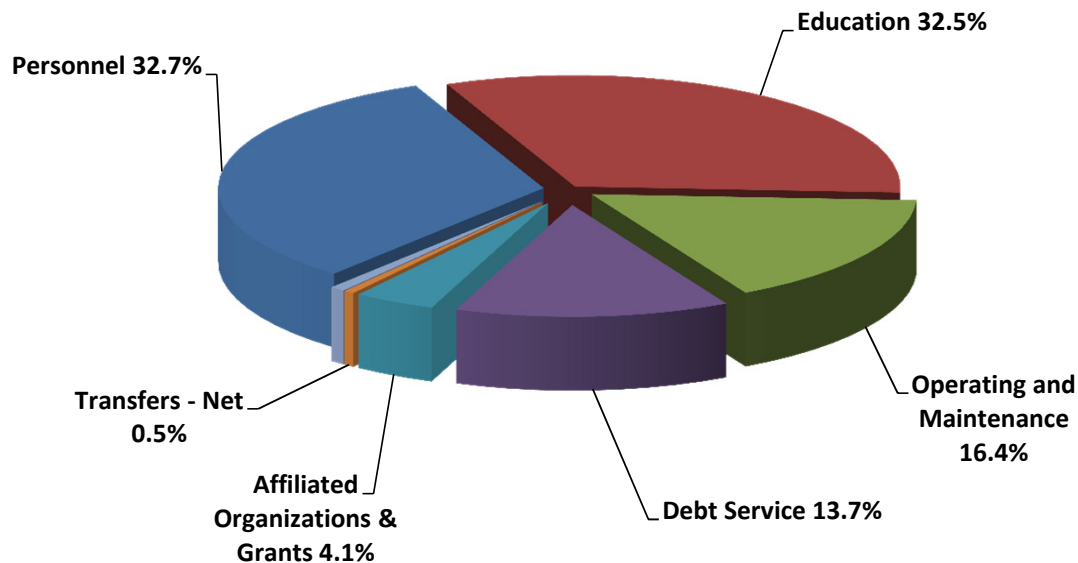


REVENUE SOURCES:

Property Taxes	\$	739,849,000
Intergovernmental-State		160,193,444
Fines, Fees & Permits		96,581,855
Other Local Taxes		95,427,000
Intergovernmental-Federal		46,666,849
Charges for Services		18,727,040
Other Revenue		4,606,617
Interest Income		821,949

Total Revenue	\$	<u><u>1,162,873,755</u></u>
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.....and Where the Money Goes



USE OF FUNDS:

Personnel	\$ 382,986,765
Education	381,288,000
Operating and Maintenance	192,566,069
Debt Service	160,987,763
Affiliated Organizations	47,733,740
Transfers - Net	6,095,295
Total Expenditures*	1,171,657,632
Planned Use of Fund Balance	(8,783,878)
Net Expenditures	<u>\$ 1,162,873,755</u>

* used as basis for pie chart

Prime Accounts Countywide Summary

All Funds

ACCT DESCRIPTION	FY11 ACTUAL	FY12 ACTUAL	FY13 ACTUAL	FY14 AMENDED	FY15 PROPOSED
40 - Property Taxes	(731,508,708)	(722,068,728)	(722,145,558)	(737,979,000)	(739,849,000)
41 - Other Local Taxes	(93,391,145)	(87,643,901)	(95,327,540)	(98,138,432)	(95,427,000)
43 - Intergovernmental Revenues-State	(150,840,545)	(135,256,101)	(140,805,239)	(166,160,081)	(160,193,445)
44 - Intergovernmental Revenues-Federal	(62,678,842)	(63,275,891)	(63,939,101)	(95,906,456)	(46,666,849)
45 - Charges for Services	(16,880,675)	(17,275,424)	(16,879,418)	(19,554,331)	(18,727,040)
46 - Fines, Fees & Permits	(96,102,076)	(96,311,867)	(95,747,381)	(96,666,702)	(96,581,855)
47 - Other Revenue	(5,104,168)	(4,389,570)	(17,019,033)	(4,993,515)	(4,606,617)
48 - Investment Income	(1,058,842)	(1,118,590)	(1,396,197)	(885,649)	(821,949)
TOTAL REVENUE	(1,157,565,002)	(1,127,340,071)	(1,153,259,468)	(1,220,284,166)	(1,162,873,755)
51 - Salaries-Regular Pay	259,902,941	254,166,162	255,753,581	282,433,229	275,316,307
52 - Salaries-Other Compensation	19,124,711	23,633,126	19,326,478	18,080,339	17,431,950
55 - Fringe Benefits	86,822,695	95,654,814	102,080,203	121,428,343	112,068,402
56 - Salary Restriction	-	-	-	(22,313,027)	(21,829,893)
TOTAL SALARIES	365,850,346	373,454,102	377,160,262	399,628,884	382,986,765
60 - Supplies & Materials	23,829,859	24,984,457	23,950,138	32,172,351	24,934,039
64 - Services & Other Expenses	38,882,339	25,999,880	36,994,580	35,583,040	31,480,708
66 - Professional & Contracted Services	63,651,789	66,636,840	67,846,547	94,206,524	73,807,403
67 - Rent, Utilities & Maintenance	23,212,165	22,449,850	22,222,874	25,404,725	22,896,028
68 - Interfund Services	9,893,303	10,203,725	10,351,821	12,308,146	11,579,738
70 - Capital Asset Acquisitions	12,988,857	8,961,868	12,527,310	34,296,680	34,452,837
79 - Depreciation Expense	430,945	(130,145)	294,016	-	-
TOTAL OPERATING & MAINT	172,889,258	159,106,477	174,187,286	233,971,466	199,150,753
80 - DEBT SERVICE EXPENDITURE	183,189,677	169,639,665	174,319,942	169,038,215	160,987,763
89 - AFFILIATED ORGANIZATIONS (1)	419,383,422	403,020,534	408,276,434	431,601,623	429,021,740
90 - GRANTS	1,457,520	1,692,000	1,037,000	635,000	-
95 - CONTINGENCIES & RESTRICTIONS	-	-	-	(2,665,365)	(5,569,365)
94 - OTHER SOURCES & USES	(354,239)	3,885,606	(1,254,483)	(815,380)	(1,015,320)
TOTAL EXPENDITURES	1,142,415,984	1,110,798,385	1,133,726,441	1,231,394,444	1,165,562,337
99 - PLANNED USE OF FUND BALANCES	-	-	-	(16,415,277)	(8,783,878)
96 - OPERATING TRANSFERS IN	(25,050,222)	(16,647,896)	(29,635,286)	(26,548,886)	(24,788,274)
98 - OPERATING TRANSFERS OUT	32,875,879	27,944,005	33,778,818	31,853,886	30,883,569
NET TRANSFERS	7,825,658	11,296,109	4,143,532	5,305,000	6,095,295
TOTAL ALL FUNDS	(7,323,360)	(5,245,577)	(15,389,495)	-	-

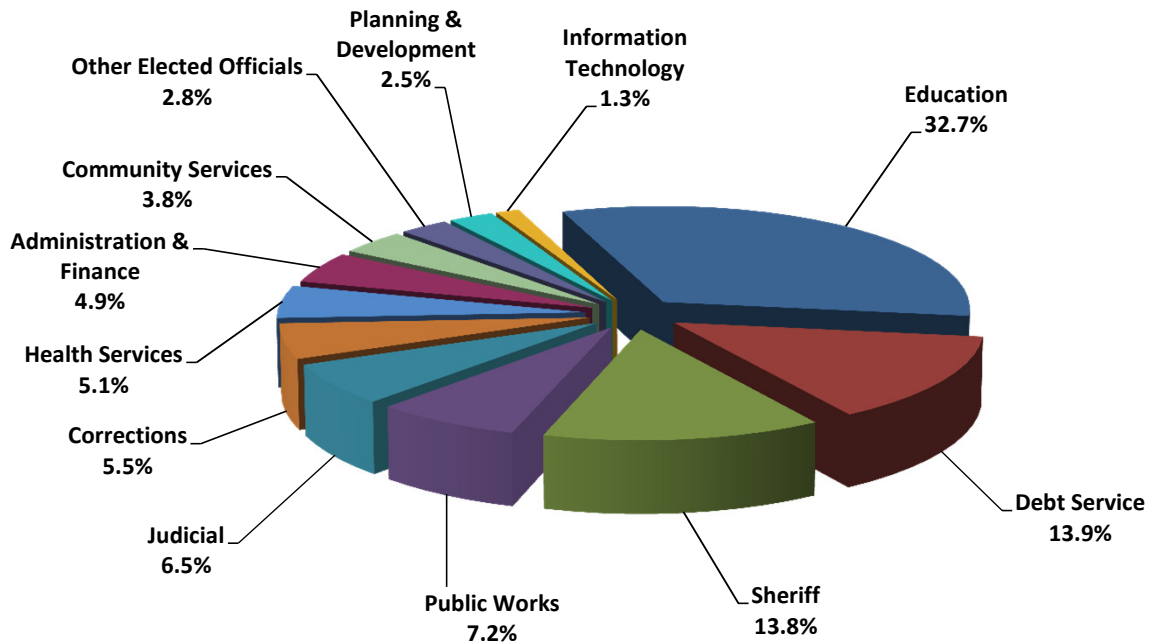
(1) Includes Education expense

Total Revenue and Expenditures by Division Countywide Summary

All Funds

DIVISION	FY15 REVENUE	FY15 EXPENDITURES	FY15 TRANSFERS	FY15 USE OF FUND BALANCE	NET OPERATIONS	% of Total
Education	(381,288,000)	381,288,000	-	-	-	32.7%
Debt Service	(163,773,564)	161,598,191	4,259,498	(2,084,125)	-	13.9%
Sheriff	(8,679,270)	160,564,720	-	(1,712,356)	150,173,094	13.8%
Public Works	(62,012,701)	84,262,285	(4,753,729)	(1,060,101)	16,435,754	7.2%
Judicial	(33,999,257)	76,230,097	-	(436,640)	41,794,201	6.5%
Corrections	(54,244,855)	64,644,855	(8,900,000)	(1,500,000)	-	5.5%
Health Services	(36,923,171)	59,495,795	(324,999)	(609,554)	21,638,071	5.1%
Administration & Finance	(311,192,254)	56,624,491	12,697,805	(201,892)	(242,071,850)	4.9%
Community Services	(36,339,800)	44,165,686	-	-	7,825,886	3.8%
Other Elected Officials	(37,449,795)	32,278,107	-	16,962	(5,154,726)	2.8%
Planning & Development	(30,758,872)	29,136,649	3,116,720	(1,083,350)	411,147	2.5%
Information Technology	(6,212,215)	15,273,461	-	(112,822)	8,948,424	1.3%
TOTAL - ALL FUNDS	(1,162,873,755)	1,165,562,337	6,095,295	(8,783,878)	-	100%

FY15 Expenditures by Division



Education represents the largest functional division of county expenditures.

Revenue and Expenditures by Fund/Division

Countywide Summary

All Funds

FUND/DIVISION	FY15 REVENUE	FY15 EXPENDITURES	FY15 TRANSFERS	FY15 USE OF FUND BALANCE	NET OPERATIONS
GENERAL FUND:					
Administration & Finance	(290,020,772)	35,303,159	12,715,762	(70,000)	(242,071,850)
Information Technology Services	(1,797,000)	10,745,424	-	-	8,948,424
Planning & Development	(5,000)	351,786	64,361	-	411,147
Public Works	(2,584,950)	19,005,874	14,830	-	16,435,754
Health Services	(4,945,770)	25,950,334	633,507	-	21,638,071
Community Services	(910,000)	8,607,210	128,676	-	7,825,886
Sheriff	(6,036,512)	156,379,151	(169,545)	-	150,173,094
Judicial	(28,902,068)	70,471,551	224,718	-	41,794,201
Elected Officials	(37,148,950)	31,994,224	-	-	(5,154,726)
TOTAL GENERAL FUND	(372,351,022)	358,808,712	13,612,309	(70,000)	-
SPECIAL REVENUE FUNDS:					
Education Fund	(381,288,000)	381,288,000	-	-	-
Hotel-Motel Tax Fund	(14,100,000)	14,081,892	-	18,108	-
Roads & Bridges Fund	(10,554,238)	10,925,548	507,651	(878,961)	-
Mosquito & Rodent Control Fund	(3,455,000)	3,745,595	-	(290,595)	-
Narcotics Funds	(2,141,500)	3,853,856	-	(1,712,356)	-
Car Rental Tax Fund	(2,200,000)	2,200,000	-	-	-
Air Emission Fees Fund	(1,091,250)	1,155,967	246,242	(310,959)	-
Register DP Fund	(300,845)	283,883	-	16,962	-
General Sessions DP Fund	(227,366)	395,037	-	(167,671)	-
Criminal Court DP Fund	(25,000)	115,800	-	(90,800)	-
Economic Development Fund	(3,000,000)	3,000,000	-	-	-
Stormwater Fees Fund	(725,000)	1,170,231	15,813	(461,044)	-
DUI Treatment Fines Fund	(55,000)	55,000	-	-	-
Drug Court Program Fund	(330,000)	508,169	-	(178,169)	-
TOTAL SPECIAL REVENUE FUNDS	(419,493,199)	422,778,978	769,706	(4,055,485)	-
ENTERPRISE FUNDS:					
Corrections Fund	(53,894,250)	64,103,159	(8,708,909)	(1,500,000)	-
Fire Services Fund	(19,161,000)	18,821,659	-	339,341	-
Codes Enforcement Fund	(9,089,791)	11,014,224	(1,242,083)	(682,350)	-
TOTAL ENTERPRISE FUNDS	(82,145,041)	93,939,042	(9,950,992)	(1,843,009)	-
INTERNAL SERVICE FUNDS:					
IT Internal Service Fund	(4,415,215)	4,528,037	-	(112,822)	-
Fleet Services	(3,865,596)	3,865,596	-	-	-
Mail and Print Services	(2,461,903)	2,461,903	-	-	-
TOTAL INTERNAL SERVICE FUNDS	(10,742,714)	10,855,536	-	(112,822)	-
GRANT FUNDS	(114,368,215)	117,581,878	(2,595,226)	(618,437)	-
DEBT SERVICE FUND	(163,773,564)	161,598,191	4,259,498	(2,084,125)	-
ALL FUNDS TOTAL	(1,162,873,755)	1,165,562,337	6,095,295	(8,783,878)	-

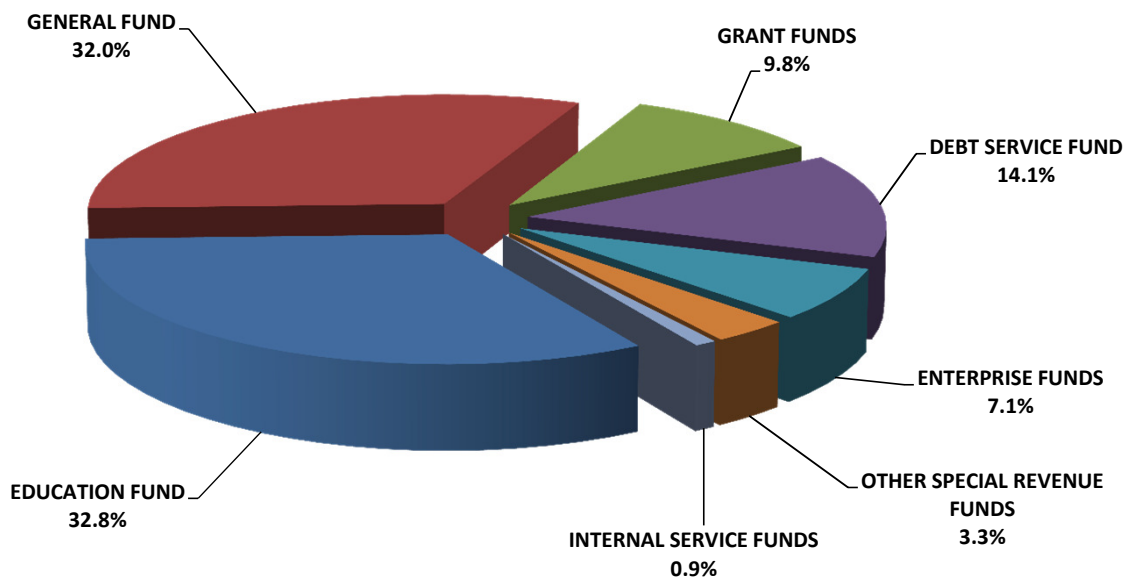
Total Revenue and Expenditures by Fund Type Countywide Summary

All Funds

FUND NAME	FY15 REVENUE	FY15 EXPENDITURES	FY15 TRANSFERS	FY15 USE OF FUND BALANCE	NET	% of Total Revenue
EDUCATION FUND*	(381,288,000)	381,288,000	-	-	-	32.8%
GENERAL FUND*	(372,351,022)	358,808,712	13,612,309	(70,000)	-	32.0%
GRANT FUNDS	(114,368,215)	117,581,878	(2,595,226)	(618,437)	-	9.8%
DEBT SERVICE FUND*	(163,773,564)	161,598,191	4,259,498	(2,084,125)	-	14.1%
ENTERPRISE FUNDS	(82,145,041)	93,939,042	(9,950,992)	(1,843,009)	-	7.1%
OTHER SPECIAL REVENUE FUNDS	(38,205,199)	41,490,978	769,706	(4,055,485)	-	3.3%
INTERNAL SERVICE FUNDS	(10,742,714)	10,855,537	-	(112,822)	-	0.9%
COUNTYWIDE TOTAL - ALL FUNDS	(1,162,873,755)	1,165,562,337	6,095,295	(8,783,878)	-	100.0%

*Identified as Major Funds - defined as more than 10% of total appropriated revenues

FY15 Revenue by Fund Type



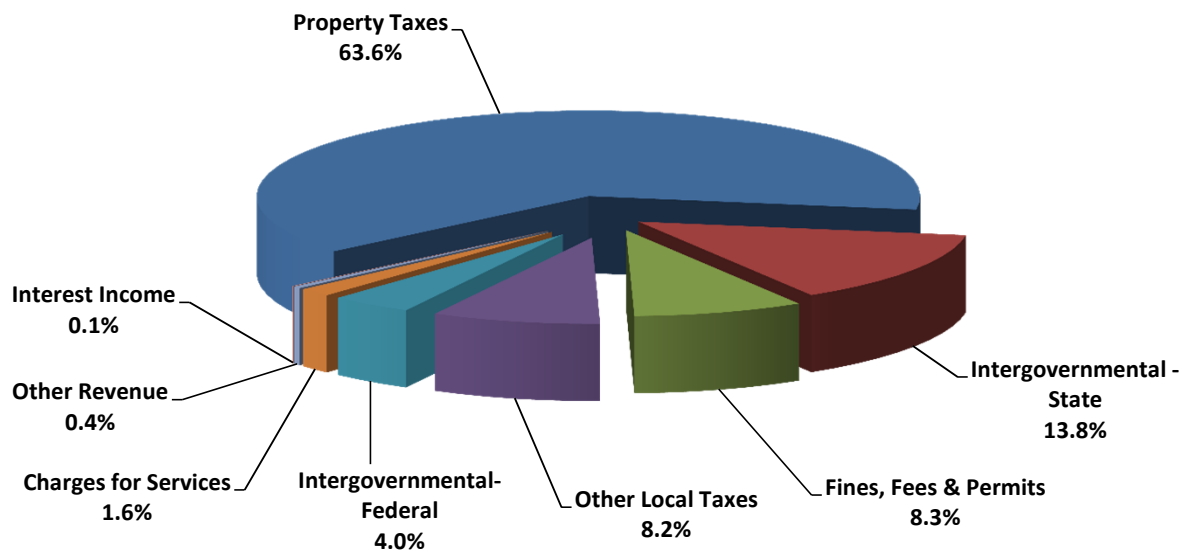
The General Fund and the Education Fund are the largest funds for Shelby County with each representing about one third of the countywide total.

Revenue Overview Countywide Summary

All Funds

REVENUE SOURCE	FY11 Actual	FY12 Actual	FY13 Actual	FY14 Amended	FY15 Adopted
40 - Property Taxes % of Total	(731,508,708) 63.2%	(722,068,728) 64.1%	(722,145,558) 62.6%	(737,979,000) 60.5%	(739,849,000) 63.6%
43 - Intergovernmental - State % of Total	(150,840,545) 13.0%	(135,256,101) 12.0%	(140,805,239) 12.2%	(166,160,081) 13.6%	(160,193,445) 13.8%
46 - Fines, Fees & Permits % of Total	(96,102,076) 8.3%	(96,311,867) 8.5%	(95,747,381) 8.3%	(96,666,702) 7.9%	(96,581,855) 8.3%
41 - Other Local Taxes % of Total	(93,391,145) 8.1%	(87,643,901) 7.8%	(95,327,540) 8.3%	(98,138,432) 8.0%	(95,427,000) 8.2%
44 - Intergovernmental-Federal % of Total	(62,678,842) 5.4%	(63,275,891) 5.6%	(63,939,101) 5.5%	(95,906,456) 7.9%	(46,666,849) 4.0%
45 - Charges for Services % of Total	(16,880,675) 1.5%	(17,275,424) 1.5%	(16,879,418) 1.5%	(19,554,331) 1.6%	(18,727,040) 1.6%
47 - Other Revenue % of Total	(5,104,168) 0.4%	(4,389,570) 0.4%	(17,019,033) 1.5%	(4,993,515) 0.4%	(4,606,617) 0.4%
48 - Interest Income % of Total	(1,058,842) 0.1%	(1,118,590) 0.1%	(1,396,197) 0.1%	(885,649) 0.1%	(821,949) 0.1%
TOTAL REVENUE - ALL FUNDS	(1,157,565,002)	(1,127,340,071)	(1,153,259,468)	(1,220,284,166)	(1,162,873,755)
% Change from Prior Year		-2.6%	2.3%	5.8%	-4.7%

Countywide Revenue Overview



Property Taxes provide the largest single source of revenue for Shelby County.

Revenue Projections and Assumptions

Preparing a balanced budget based on conservative revenue estimates is fundamental to maintaining a strong financial position. Since property taxes account for over 63% of Countywide revenue, reaching consensus on this revenue forecast is an important basis for budget development. Property taxes have been projected based upon historical trends, current year actual collections and appraisal appeals, and extensive collaboration with the Trustee and the Assessor. Analysis of local, state and national economic trends and statistical indicators is an integral part of this forecasting process. If necessary, estimates are adjusted before the final budget is approved to reflect results of the certified tax roll and final appeals of current year assessments that become available in April.

Our dependence on this revenue source has made the impact in prior years of declining real estate values and foreclosures a real concern. However, the County has very little opportunity to diversify its revenue sources because most other local taxes, fines, fees and permits are largely established and regulated by State law. The County has attempted to maintain stable property tax rates to avoid the need to adapt to cyclical economic and fiscal conditions. This has been accomplished without the use of fund balance or the use of non-recurring revenue sources to fund ongoing expenditures.

Property Tax Rates

The Property Tax Rate is set by the County Commission as a part of the annual budget review process. Rates are set at a level determined to be necessary to maintain a balanced budget while providing appropriate services to County residents. Property appraisals are prepared by the Shelby County Assessor of Property and re-evaluated every four years, except for public utilities which are assessed by the Tennessee Regulatory Authority. The appraised value is the estimated market value at a specified point in time.

The assessed value is the basis for property taxes on various types of property, including:

- Real property – land, structures, lease-hold improvements (realty tax)
- Personal property – business furnishings and equipment (personalty tax)
- Public utility property – real and personal property owned by utilities and organizations regulated by the State

Some properties are exempt from property tax assessments such as governments and religious and charitable institutions. The State of Tennessee tax statutes classify types of property as follows for computing assessed valuations:

- Real estate – Residential and Farms; 25% of actual value
- Real estate – Commercial and Industrial; 40% of actual value
- Personal property – Commercial and Industrial; 30% of actual value
- Public utilities – 55% of actual value

Residential properties have generally accounted for about 53% of total assessed values throughout the County, with commercial properties at about 33%, personal property at 8% and utilities at 6%.

Based on property tax assessments provided by the Assessor's office and the property tax rate as set by the County Commission, the Trustee calculates the amount of property tax bills. Tax bills are mailed by September and become delinquent if not paid by the last day in February of the following year.

Property Tax Calculation

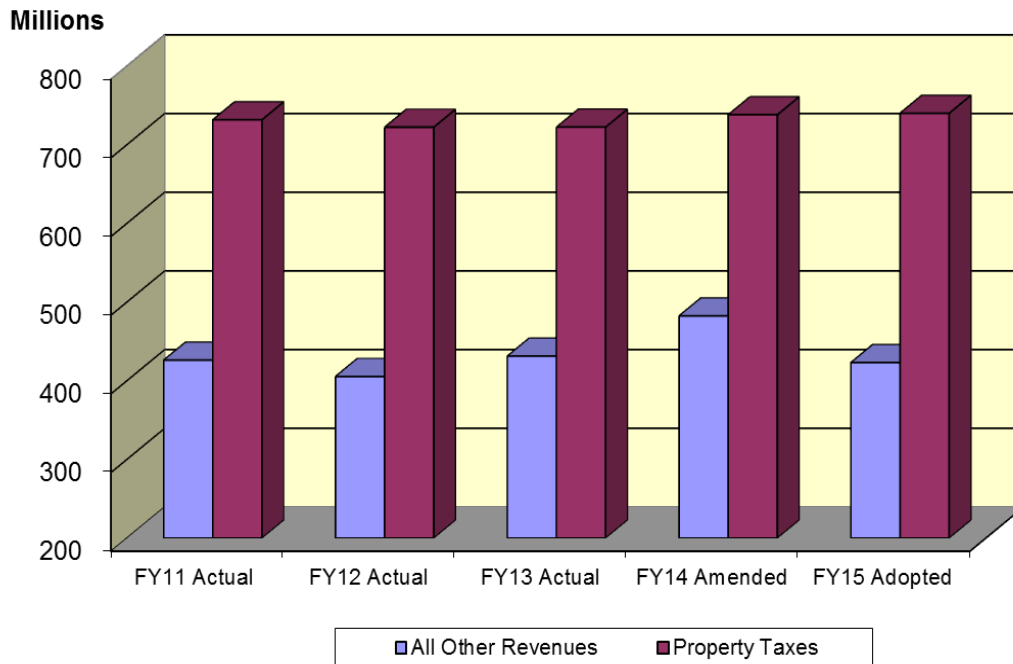
The County Commission approved a tax rate of \$4.37 for tax year 2014 (fiscal 2015) which represents a \$0.01 reduction from the tax year 2013 rate.

To calculate a property tax bill, the assessed value is divided by \$100, with the result multiplied by the effective tax rate. The example below shows this calculation for a tax rate of \$4.37 on a residential property assessed at \$100,000:

- 1) \$100,000 appraised value x 25% assessed value for residential property = \$25,000
- 2) (\$25,000/\$100) = \$250
- 3) \$250 x \$4.37 = \$1,093 tax due

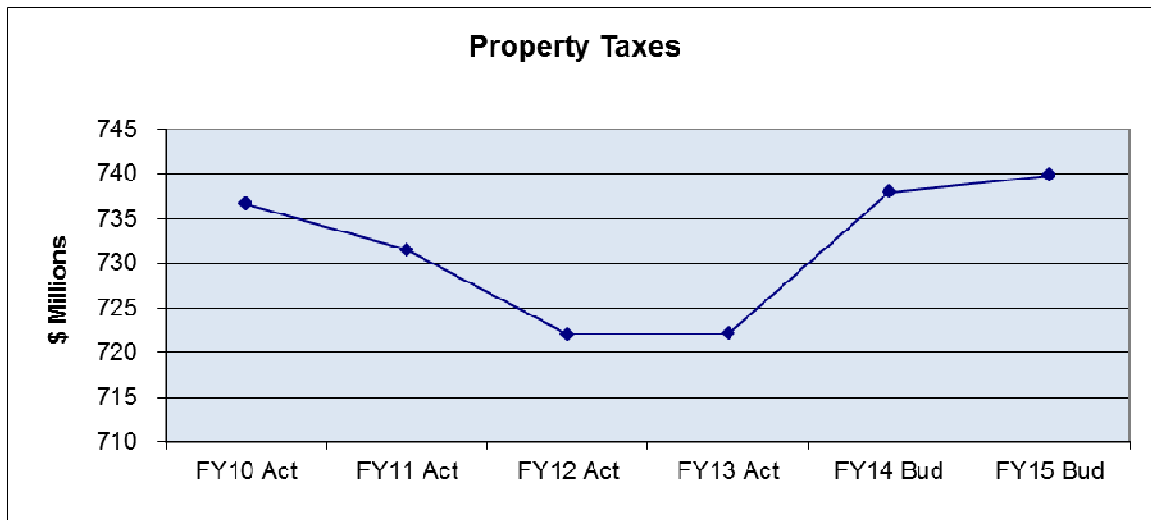
A commercial property of the same appraised value would be assessed at 40% for a tax due amount of \$1,748.

Revenue Trends



Property Tax Revenue

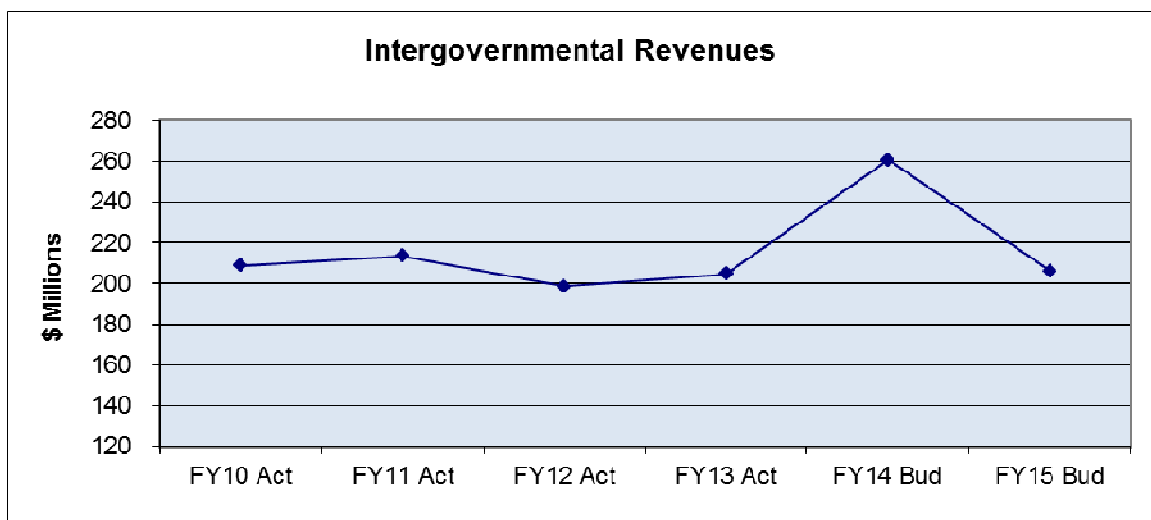
Current Property Taxes have been projected at \$711.0 million for the FY15 Adopted Budget - \$6.3 million higher than FY14 Budget. This amount is based on a tax rate of \$4.37 - a reduction of one cent - and an assumption of about 1% growth. The Rural School Bond property tax rate of \$.04 (which applies only to properties outside the Memphis city limits) has been eliminated for FY15. This reduction of \$2.8 million in tax revenue applies only to the Debt Service Fund. Delinquent tax revenue has been reduced by \$1.6 million compared to prior year budget. One cent of the tax rate is estimated to generate \$1,627,000 in revenue.



Intergovernmental Revenues received from the State of Tennessee contribute the second largest source of income to the County, representing 13.8% of total income, with revenue from Federal programs accounting for another 4.0% countywide (or 17.8% combined). Statewide revenue collections are distributed from the state to the municipalities on the basis of population, as prescribed by the Tennessee Code Annotated.

Significant revenue sources in this category include:

- Federal and State grant funding for specified programs (\$106.8 million). The FY15 budget for this category has been significantly reduced due to the fact that Shelby County will no longer administer the Shelby County Head Start Program.
- Corrections reimbursements from the State for housing of inmates charged with felony crimes (\$52.2 million)
- State gasoline tax (\$8.9 million) and TVA Replacement tax (\$6.9 million)
- State (\$8.3 million) and Local (\$4.8 million) cost reimbursements. The largest State reimbursement is for the operation of the Public Defender office (\$5.0M). The City of Memphis reimburses the County for operations of Codes Enforcement and occupancy of the Criminal Justice Center.
- Reimbursements from the City of Memphis for reappraisal and election reimbursements.

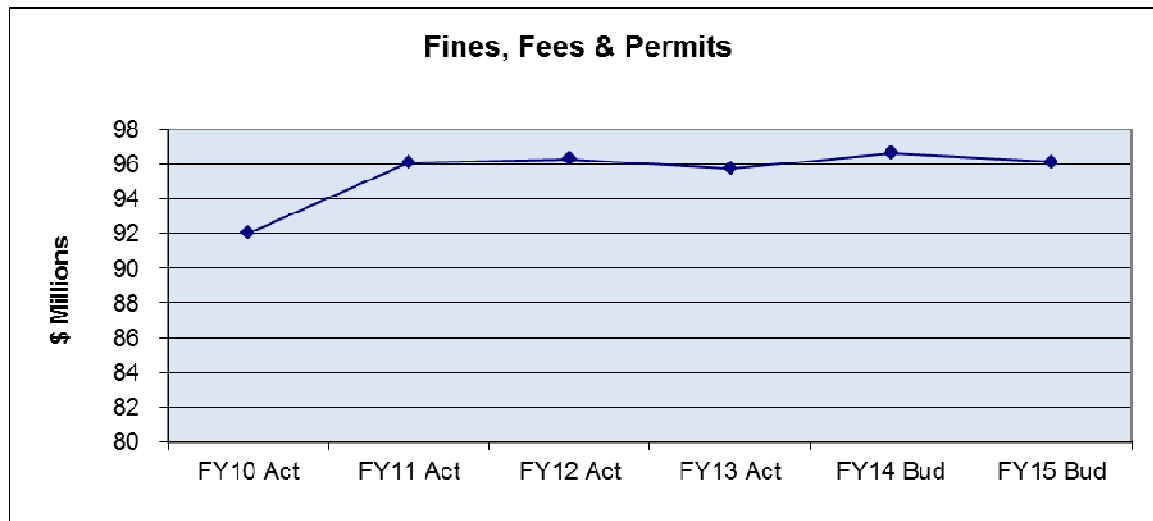


Countywide Summary

Revenue Overview

Fines, Fees & Permits account for 8.3% of total revenues. Collections in this category have stabilized over the past few years as economic conditions have improved. Significant fees collected from businesses, residents, and organizations for services include:

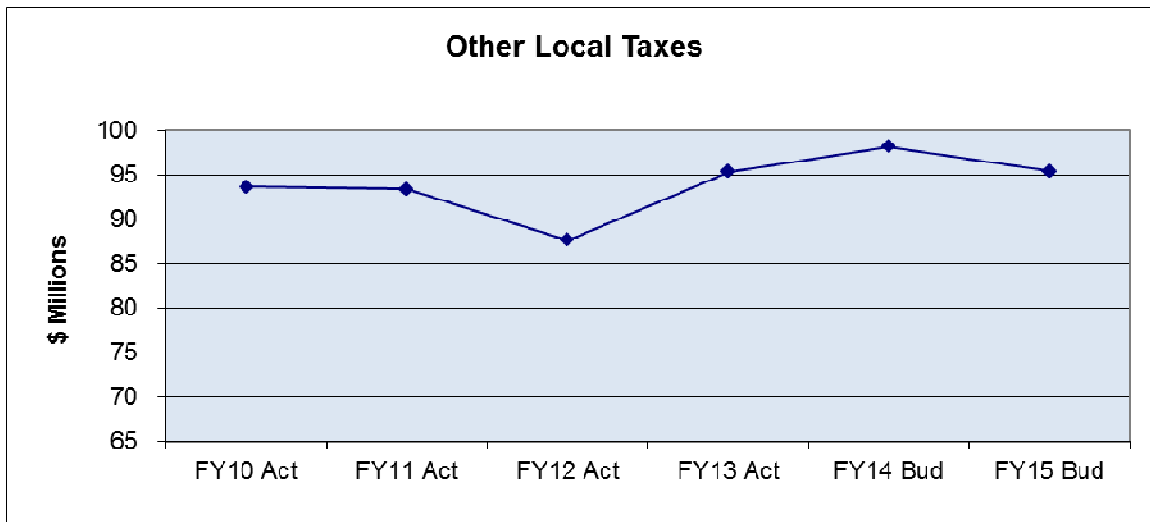
- County Trustee's commission for collection of property taxes (\$21.6 million)
- Fire Protection fees collected in the unincorporated areas of Shelby County (\$18.0 million)
- Various fees and permits charged by Elected Officials (County Clerk, Register, Courts)



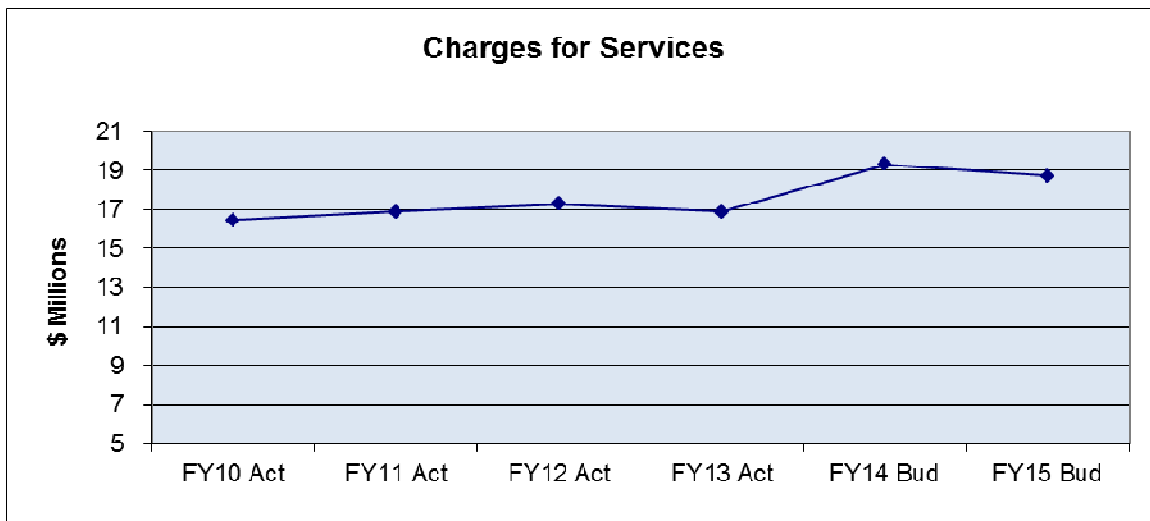
Other Local Taxes contribute another 8.2% to total revenue. Significant local tax revenues are generated from:

- Wheel Tax - collected by the County Clerk as vehicle licenses are issued or renewed. All proceeds are allocated to Education for operating costs and debt service (\$29.0 million).
- Hotel & Motel Tax - a 5% tax collected on room rentals as funding for the Sports Authority debt and Convention and Visitors Bureau (\$14.1 million)
- Exempt Property in Lieu of Taxes (PILOT) program – tax incentives designed to attract and expand business within Shelby County (\$18.7 million, including MLG&W)
- Business or Gross receipts taxes (\$13.2) and local share of Sales Tax (\$4.4)
- Interest & Penalty on Taxes (\$9.1), and litigation taxes (\$3.7)
- Car Rental Tax – a 3% tax collected on rental of private vehicles as funding for an NBA arena (\$2.2)

Favorable trends in this category are largely attributed to strong collections of Business and Hotel/ Motel taxes. Variance from FY12 to FY13 reflects collection of the MLGW in Lieu of Tax from the City of Memphis.



Charges for Services represent only 1.6% of all revenues. This category includes internal service charges for telecommunications, printing, postage and fuel, as well as charges for inmate telephone and postage usage, and TennCare revenue receipts. Changes in this category for FY15 internal billings include an increase for a PC Replacement Program and a reduction in internal printing and telecom revenues due to lower costs resulting from process efficiencies.



Fund Balance Analysis

All Funds

FUND NAME (amounts shown in thousands)	Actual Balance 6/30/2013	Projected Balance 6/30/2014	FY13-FY14 % Change	FY15 Planned Use	Projected Balance 6/30/2015	FY14-FY15 % Change
General Fund (1)	\$ 95,760	\$ 102,000	6.5%	\$ (70)	\$ 101,930	-0.1%
Debt Service Fund (2)	84,768	86,957	2.6%	(2,084)	84,873	-2.4%
Special Revenue Funds:						
Roads and Bridges Fund (3)	6,133	7,519	22.6%	(879)	6,640	-11.7%
Hotel Motel Tax Fund (4)	2,311	2,990	29.4%	18	3,008	0.6%
Sheriff's Forfeitures Fund (5)	3,547	2,105	-40.7%	(1,712)	393	-81.3%
Data Processing Fund (6)	1,116	1,220	9.3%	(242)	978	-19.8%
Health Services Restricted (7)	1,954	1,706	-12.7%	(602)	1,104	-35.3%
Grants Fund (8)	10,495	10,545	0.5%	(618)	9,927	-5.9%
Economic Development Fund (9)	4,309	4,323	0.3%	-	4,323	0.0%
Stormwater Fees Fund (10)	1,340	1,167	-12.9%	(461)	706	-39.5%
Drug Court (11)	1,090	1,183	8.5%	(178)	1,005	-15.0%
Enterprise Funds: (Net Assets)						
Codes Enforcement Fund (12)	2,588	2,596	0.3%	(682)	1,914	-26.3%
Fire Services Fund (13)	5,175	6,337	22.5%	339	6,676	5.3%
Corrections Fund	33,981	31,519	-7.2%	(1,500)	30,019	-4.8%
Internal Service Funds (14)	2,853	3,406	19.4%	(113)	3,293	-3.3%
Total - All Operating Funds*	\$ 257,420	\$ 265,573	3.2%	\$ (8,784)	\$ 256,789	-3.3%

* Education Fund and Car Rental Tax Funds are not shown because all designated funds are collected and dispersed within the same fiscal year - no fund balance is accumulated. Capital Improvement Funds are also not included with this analysis of

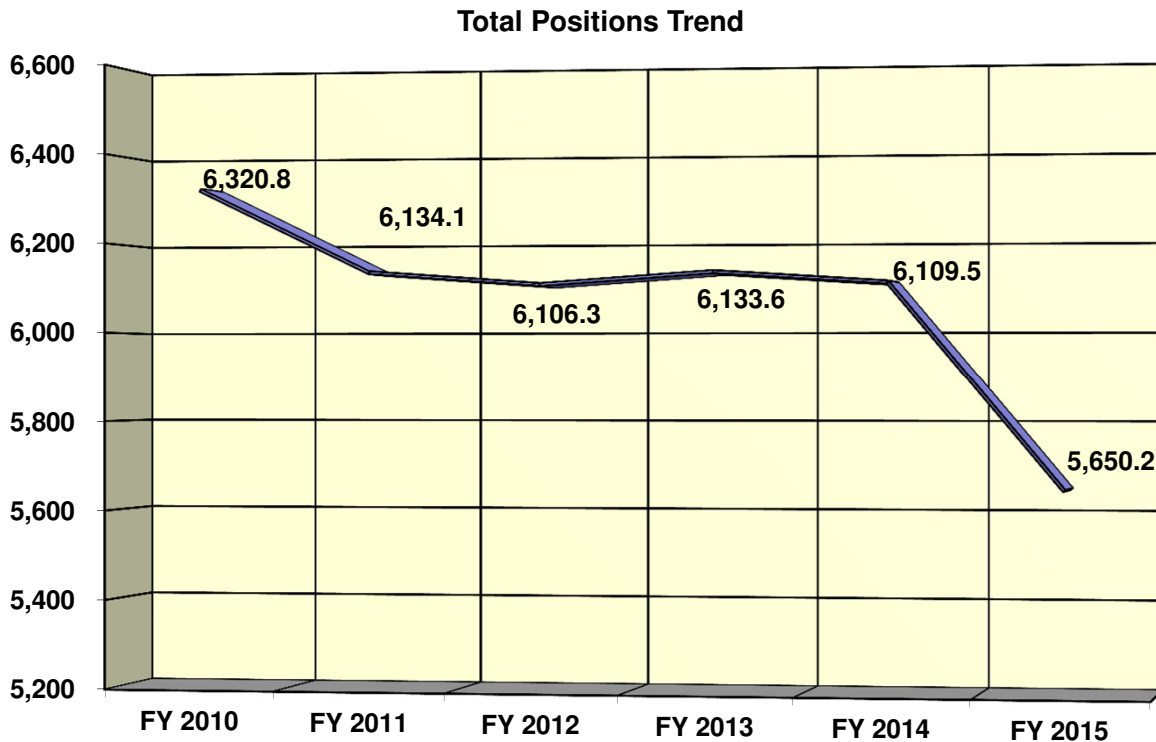
Comments related to significant changes (>10%):

- (1) Discussion of General Fund balance and trend is provided in the "General Fund Summary" section of this book.
- (2) Fund balance has been intentionally built up to provide for increasing debt service. The County's debt plan includes use of fund balance through at least 2015.
- (3) The Roads and Bridges Fund FY15 planned use of fund balance is for maintenance of existing roadways, stabilization of failures in roadway surfaces, and construction of roadways for the safety of the motoring public. While it is prudent to maintain a reasonable fund balance for major projects, fund balance is currently higher than necessary.
- (4) The Hotel-Motel Tax Fund - variations in fund balance level reflect the timing of collections and disbursements of fees.
- (5) The Sheriff's Forfeiture Fund receives revenue from seizures and DUI testing and can be used only for expenses related to drug use prevention - primarily for operating expenses of the narcotics group and vehicle purchases. Fund balance is used to compensate for fluctuations in seizure activity from year to year.
- (6) Data Processing Fund balance reflects funds accumulated in FY14 for planned expenditures in FY15 and future years.
- (7) The Health Services Fund planned use of fund balance in FY15 will provide match dollars for grant funds related to air pollution reduction initiatives.
- (8) The Grant Fund balance reflects timing of revenue recognition and expenditures.
- (9) The Economic Development Fund activity reflects use of funds previously received from sale of the the Depot that have been dedicated to the activities of EDGE (Economic Development Growth Engine).
- (10) Stormwater fees collected in excess of expenditures to date are accumulated for major drainage projects.
- (11) Drug Court balance is accumulated to supplement Drug and Alcohol treatment programs in FY15.
- (12) Codes Enforcement planned use of fund balance will provide funding for a major technology project in FY15.
- (13) Increase in Fire Services fund balance is due to fire fee increases and implementation of operational efficiencies.
- (14) Fund balance is accumulated in Internal Services for equipment purchases for Information Technology and Printing.

Total FTE Positions by Fund Countywide Summary

All Funds

FUND NAME	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY14-15 Change	% of Total
General Fund	4,023.1	3,910.7	3,857.1	3,875.1	3,902.8	3,903.3	0.5	63.9%
Special Revenue Funds	184.9	172.8	176.8	156.6	154.6	154.6	-	2.5%
Enterprise Funds	987.8	979.8	969.8	1,010.8	1,013.8	1,013.8	-	16.6%
Internal Service Funds	21.0	21.0	21.0	41.0	33.0	33.0	-	0.5%
Grant Funds	1,104.0	1,049.8	1,081.6	1,050.1	1,005.2	545.5	(459.8)	16.5%
TOTAL FTE - ALL FUNDS	6,320.8	6,134.1	6,106.3	6,133.6	6,109.5	5,650.2	(459.3)	100.0%
Change from prior year	(489.3)	(186.7)	(27.8)	27.3	(24.1)	(459.3)		



The total number of County employees in All Funds has declined by 671 positions (11%) since FY10, with the largest number of reductions related to Grants.

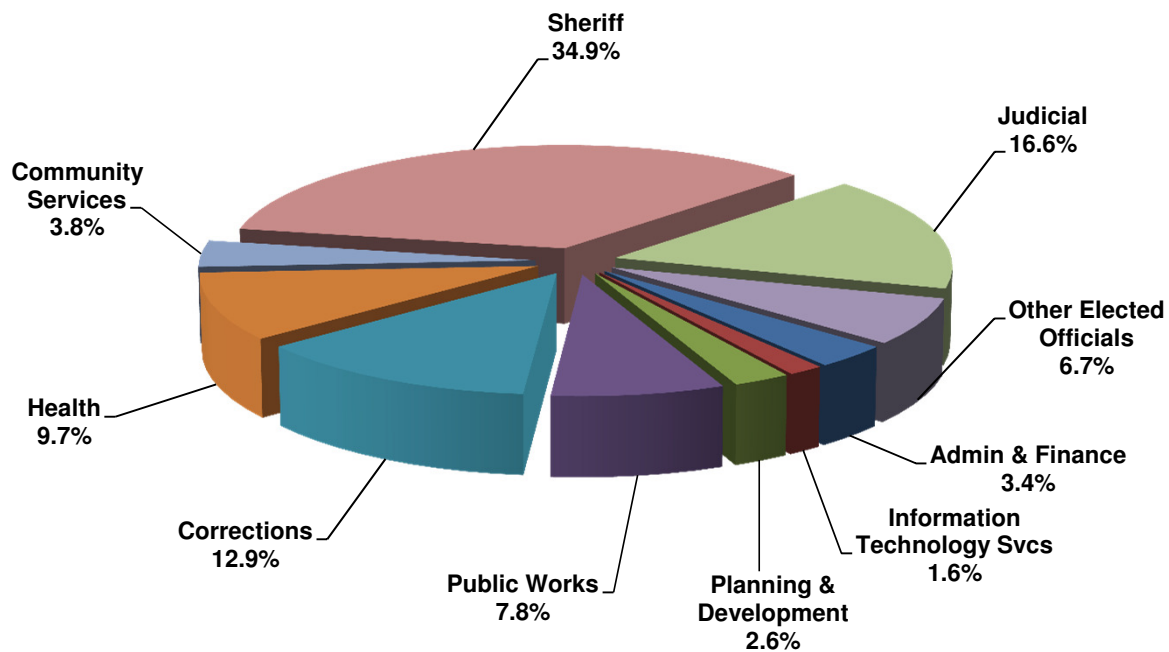
Almost all FY15 FTE reduction in grants related to elimination of Head Start grant positions.

Total FTE Positions Trends by Division Countywide Summary

All Funds

DIVISION	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	Change	% of Total
Sheriff	1,975.8	1,966.8	1,988.8	1,977.3	1,969.3	(8.0)	34.9%
Judicial	904.0	904.0	909.0	929.6	938.6	9.0	16.6%
Corrections	700.8	703.8	749.8	739.8	730.6	(9.3)	12.9%
Health	639.5	602.7	558.0	552.0	551.0	(1.0)	9.7%
Public Works	459.0	452.0	444.0	438.0	438.0	-	7.8%
Other Elected Officials	394.0	384.0	383.0	381.0	381.0	-	6.7%
Community Services	625.1	672.0	680.0	664.3	215.3	(449.0)	3.8%
Administration & Finance	186.0	183.0	190.0	192.5	191.5	(1.0)	3.4%
Planning & Development	168.9	160.0	146.0	145.0	145.0	-	2.6%
Information Technology Svcs	81.0	78.0	85.0	90.0	90.0	-	1.6%
TOTAL FTE - ALL FUNDS	6,134.1	6,106.3	6,133.6	6,109.5	5,650.2	(459.3)	100.0%

Total FY15 Positions by Division



The Sheriff accounts for about one third of all positions on an all funds basis.

Total FTE Positions Distribution Countywide Summary

All Funds

	General Fund	Special Revenue	Enterprise Funds	Internal Service	Grant Funds	ALL FUNDS TOTAL
MAYOR'S ADMINISTRATION						
Administration & Finance	187.5	-	-	-	4.0	191.5
Information Technology	85.0	-	-	5.0	-	90.0
Planning & Development	5.0	-	116.0	-	24.0	145.0
Public Works	143.0	93.0	169.0	28.0	5.0	438.0
Corrections	-	-	728.8	-	1.8	730.6
Health Services	146.5	57.6	-	-	346.8	550.9
Community Services	95.0	-	-	-	120.3	215.3
Total Mayor's Admin	662.0	150.6	1,013.8	33.0	501.9	2,361.3
SHERIFF						
Sheriff Administration	191.0	-	-	-	-	191.0
Law Enforcement	691.3	-	-	-	-	691.3
Jail	1,087.0	-	-	-	-	1,087.0
Total Sheriff	1,969.3	-	-	-	-	1,969.3
JUDICIAL						
Chancery Court	23.0	-	-	-	-	23.0
Circuit Court	41.0	-	-	-	-	41.0
Criminal Court	83.0	-	-	-	-	83.0
General Sessions Court	185.8	4.0	-	-	2.0	191.8
Probate Court	13.0	-	-	-	-	13.0
Juvenile Court Judge	221.7	-	-	-	18.6	240.3
Juvenile Court Clerk	81.0	-	-	-	15.0	96.0
Attorney General	108.0	-	-	-	8.0	116.0
Public Defender	124.0	-	-	-	-	124.0
Divorce Ref/Jury Commission	10.5	-	-	-	-	10.5
Total Judicial	891.0	4.0	-	-	43.6	938.6
OTHER ELECTED OFFICIALS						
Election Commission	21.0	-	-	-	-	21.0
Legislative Operations	24.0	-	-	-	-	24.0
Equal Opportunity Compliance	11.0	-	-	-	-	11.0
Assessor	138.0	-	-	-	-	138.0
County Clerk	91.0	-	-	-	-	91.0
Register	24.0	-	-	-	-	24.0
Trustee	72.0	-	-	-	-	72.0
Total Other Elected	381.0	-	-	-	-	381.0
TOTAL	3,903.3	154.6	1,013.8	33.0	545.5	5,650.2

